

IN THE SPECIFICATION:

Please amend the paragraph beginning at page 1, line 5, as follows.

5     The present invention is related to United States Patent Number 6,778,953 B1  
 . 5     ~~Application~~ entitled "Method and Apparatus for Representing Masked Thresholds in a Perceptual Audio  
 .     Coder," (~~Attorney Docket Number Edler 2-2-6~~), United States Patent Number 6,678,647 B1  
 •     ~~Application~~ entitled "Perceptual Coding of Audio Signals Using Cascaded Filterbanks for Performing  
 Irrelevancy Reduction and Redundancy Reduction With Different Spectral/Temporal Resolution,"  
 (~~Attorney Docket Number Edler 3-4~~), United States Patent Number 6,718,300 ~~Application~~ entitled  
 10     "Method and Apparatus for Reducing Aliasing in Cascaded Filter Banks," (~~Attorney Docket Number~~  
~~Schuller 5~~) and United States Patent Number 6,647,365 ~~Application~~ entitled "Method and Apparatus for  
 Detecting Noise-Like Signal Components," (~~Attorney Docket Number Fink-Faller 3~~), filed  
 contemporaneously herewith, assigned to the assignee of the present invention and incorporated by  
 reference herein.

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